

NEW JERSEY  
CEMETERY BOARD

"CERTIFIED TRUE COPY"

*July 8, 2004*

**FILED**

*D. L. Q.*

STATE OF NEW JERSEY  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF CONSUMER AFFAIRS  
NEW JERSEY CEMETERY BOARD

IN THE MATTER OF

Administrative Action

ROSEDALE CEMETERY

**FINAL ORDER OF  
DISCIPLINE**

Certificate of Authority  
Number 042

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline dated October 12, 2000, regarding Rosedale Cemetery's failure to file annual Maintenance and Preservation Trust Fund reports for the periods January 1, 1996 to December 31, 1999, along with proof of deposits for all statutorily required payments into the Fund for the periods. Rosedale Cemetery responded to the Provisional Order and has submitted for the Board's consideration all outstanding reports, together with evidence that the required payments have been made to the Fund; and has paid a civil monetary penalty in the amount of \$500.00. The Board therefore makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

1. Respondent, Rosedale Cemetery, holds Certificate of Authority Number 042, issued by the Cemetery Board on August 11, 1972 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.

2. Pursuant to N.J.S.A. 8A: 4-5, (now N.J.S.A. 45:27-13), cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and charges for foundations installed.

3. Pursuant to N.J.S.A. 8A:4-12, (now N.J.S.A. 45:27-15), each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.

4. Rosedale Cemetery has now filed all outstanding reports, together with evidence that the required payments have been made to the Fund; and has paid a civil monetary penalty in the amount of \$500.00.

#### CONCLUSIONS OF LAW

The failure to timely file annual Maintenance and Preservation Trust Fund reports, along with proof of deposits for all statutorily required payments into the Fund, provides grounds for discipline pursuant to N.J.S.A. 45:1-21 (h).

ACCORDINGLY, IT IS ON THIS 8TH DAY OF JULY, 2004,

ORDERED that:

1. Having now filed all outstanding reports and having already paid a civil monetary penalty in the amount of \$500.00, Rosedale Cemetery shall henceforth cease and desist from failing to file in a timely manner all statutorily required annual Maintenance and Preservation Trust Fund reports.

NEW JERSEY STATE CEMETERY BOARD

By: Frank J. DeGeeter  
Frank J. DeGeeter, Chair